

## HOUSE BILL NO. 627

INTRODUCED BY LINDEEN

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4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE DEFINITION OF "COST" WHEN APPLIED TO  
5 PROPERTY TAX LIEN PURCHASES AND THE TAX DEED PROCESS; ALLOWING THE RECOVERY OF  
6 CERTAIN COSTS REQUIRED BY LAW THAT ARE INCURRED BY A PURCHASER OF A PROPERTY TAX  
7 LIEN; REQUIRING TIMELY SUBMISSION OF RECEIPTS TO THE COUNTY TREASURER FOR CERTAIN  
8 CLAIMED COSTS; AND AMENDING SECTION 15-17-121, MCA."

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10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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12 **Section 1.** Section 15-17-121, MCA, is amended to read:

13 **"15-17-121. Definitions.** Except as otherwise specifically provided, when terms mentioned in Title 15,  
14 chapters 17 and 18, are used in connection with taxation, they are defined in the following manner:

15 (1) "Certificate" or "tax sale certificate" means the document described in 15-17-212.  
16 (2) (a) "Cost" means the cost incurred by the county as a result of a taxpayer's failure to pay taxes when  
17 due. It includes but is not limited to any actual out-of-pocket expenses incurred by the county plus the  
18 administrative cost of:

- 19 (i) preparing the list of delinquent taxes;  
20 (ii) preparing the notice of pending tax sale;  
21 (iii) conducting the tax sale;  
22 (iv) assigning the county's interest in a tax lien to a third party;  
23 (v) identifying interested persons entitled to notice of the pending issuance of a tax deed;  
24 (vi) notifying interested persons;  
25 (vii) issuing the tax deed; and  
26 (viii) any other administrative task associated with accounting for or collecting delinquent taxes.

27 (b) ~~Cost does not include the~~ The term includes receipted costs that are required by law and incurred  
28 by the ~~owner~~ purchaser of a property tax lien other than the county.

29 (c) The term does not include interest or FOR payments for the following:

- 30 (i) postage for certified mailings and certified mailings with return receipt requested;

